

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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JEREMY LEVIN and DR. LUCILLE LEVIN, :

Plaintiffs, :

-against- :

BANK OF NEW YORK, JPMORGAN :
CHASE, SOCIETE GENERALE and :
CITIBANK, :

Defendants. :

-----X

THE BANK OF NEW YORK MELLON, et al., :

Third-Party Plaintiffs, :

-against- :

STEVEN M. GREENBAUM, et al., :

Third-Party Defendants. :

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THE BANK OF NEW YORK MELLON, et al., :

Third-Party Plaintiffs, :

-against- :

ESTATE OF MICHAEL HEISER, et al., :

Third-Party Defendants. :

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Case No. 09 Civ. 5900 (RPP)

(FILED PARTIALLY UNDER
SEAL DUE TO CONFIDENTIAL
INFORMATION PER ORDER
DATED JANUARY 21, 2010)

**SECOND SUPPLEMENTAL
AFFIDAVIT OF
DR. PATRICK L. CLAWSON**

IN SUPPORT OF THE LEVIN
PLAINTIFFS AND THE
GREENBAUM, ACOSTA AND
HEISER JUDGMENT
CREDITORS' JOINT MOTION
FOR PARTIAL SUMMARY
JUDGMENT AND TURNOVER
OF PHASE ONE ASSETS

SECOND SUPPLEMENTAL AFFIDAVIT OF DR. PATRICK L. CLAWSON

I, Dr. Patrick Clawson, being duly sworn, depose and say:

1. I am an adult citizen of the District of Columbia.

2. I previously submitted an Affidavit of Dr. Patrick Clawson in Support of Plaintiff's Motion for Partial Summary Judgment on Claims for Turnover Order Phase One Assets Pursuant to Fed. R. Civ. P. 13, 56, and 69, and 28 U.S.C. 1610 and note, CPLR sections 5225(B), 5232 and 5234(B), Order, Dated January 11, 2010, and Order dated July 2, 2010, which Affidavit was dated February 24, 2010 and filed on July 13, 2010 (the "February 24, 2010 Clawson Affidavit"). The February 24, 2010 Clawson Affidavit details my background, qualifications, opinions and bases therefore, and is incorporated herein by reference.

3. As paragraph 21 of the February 24, 2010 Clawson Affidavit recites:

It is common knowledge among experts in international banking and commerce and it is my expert opinion that [REDACTED] (also called [REDACTED]) is wholly owned by the Islamic Republic of Iran, is a national bank of Iran, is controlled by Iran, is an agency and instrumentality of Iran and is a foreign state as defined by FISA. See OFAC-List of Specially Designated National and Blocked Persons ("OFAC SDN List"), <http://www.treas.gov/offices/enforcement/ofac/sdn/t11sdn.pdf>; see also [REDACTED] (on file with the Press Room), available at [REDACTED]; Department of Justice Press Release; *Manhattan U.S. Attorney Files Civil Action Seeking Forfeiture of Alavi Foundation's Interest in Fifth Avenue Office Tower Controlled by Iran*, Federal Bureau of Investigation New York (Nov. 12, 2009) (on file with FBI), available at [REDACTED]; Goliath-Company Profile, [REDACTED]

[REDACTED]; see also

Weinstein v. The Islamic Republic of Iran 624 F.Supp.2d 272, 274 (E.D.N.Y., 2009) (“[REDACTED] concedes that the Property is a “blocked asset” under the TRIA and that [REDACTED] is an “agency or instrumentality” of Iran”).

4. It is common knowledge among experts in international banking and commerce and it is my expert opinion that [REDACTED] is, like [REDACTED], wholly owned by the Islamic Republic of Iran, is controlled by Iran, and is an agency and instrumentality of Iran as defined by FISA. See Iran Watch, “Iranian Entity: [REDACTED],” [http://www.iranwatch.org/suspect/records/\[REDACTED\]](http://www.iranwatch.org/suspect/records/[REDACTED]).

5. As its own website recites, [REDACTED] is “a wholly owned subsidiary of [REDACTED], the largest bank in Iran” ([http://www.\[REDACTED\]](http://www.[REDACTED])). The website adds, “Whilst retaining operational autonomy, flexibility and adaptability to respond to the rapidly changing customer demand and the challenges of a highly competitive and innovative banking market under direction of its independent Board, [REDACTED] continues to benefit from the extensive infrastructure and widespread network of domestic and international branches owned by its parent.”

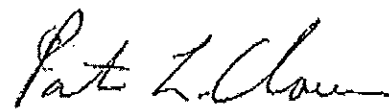
6. The [REDACTED] website lists [REDACTED] under “[REDACTED] Subsidiaries” ([REDACTED]).

7. In its announcement about the June 8, 2008 European Union freezing of the assets of [REDACTED], the United Kingdom's Financial Services Agency (FSA), the UK government agency responsible for regulating the financial industry, describes [REDACTED] as the "UK subsidiary of [REDACTED]: "The European Union has today imposed an asset freeze on [REDACTED] and its subsidiaries and branches including the UK subsidiary, [REDACTED]" ([REDACTED]).

[signature page follows]

In accordance with 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: Washington, District of Columbia
June 20, 2011

A handwritten signature in cursive script, appearing to read "Pat L. Clawson", written over a horizontal line.

Patrick L. Clawson